

Updating Charities and Not-For-Profit Organizations on recent legal developments and risk management considerations.

MAY 2013

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Update on Maintaining NPO Status - Revisited

Imagine Canada's FREE Charity Tax Tools Webinar to be held on **June 4, 2013**.

Details and registration available at <http://www.imaginecanada.ca/civicrm/event/info?reset=1&id=162>.

Healthcare Philanthropy: Check-Up 2013

A FREE seminar being Hosted by Carters and Fasken Martineau on **June 11, 2013**.

Details and registration available at <http://www.fasken.com/en/check-up-2013/>.

Get on Our Mailing List: To automatically receive the free monthly *Charity Law Update*, send an email to info@carters.ca with "Subscribe" in the subject line. Please feel free to forward this Update to anyone (internal or external to your organization) who may be interested in being put on our monthly mailing list.

RECENT PUBLICATIONS AND NEWS RELEASES

In Memoriam: Jane Burke-Robertson

The lawyers and staff at Carters.

It is with great sadness that we announce that our friend and colleague, Jane Burke-Robertson, passed away on Saturday, May 4, 2013, after a three-year struggle with cancer. A partner with the firm, Jane was an outstanding lawyer who received numerous awards for her professional accomplishments and her volunteer work during her 27-year legal career. Jane was deeply appreciated by her many clients who she had the privilege to assist over the years; her contribution to the voluntary sector is significant and will be remembered. The partners, lawyers and staff of Carters feel a great sense of loss with the passing of our good friend and colleague. Our thoughts and prayers are with Jane's family at this time.

Details of Jane's life and many accomplishments are set out in a moving tribute by the family that was published in the *Ottawa Citizen* and posted at www.carters.ca/janebr.html.

CRA News

Karen J. Cooper.

CRA Revokes Charitable Status of The Life Centre Word of Faith Ministries Inc.

The Life Centre Word of Faith Ministries Inc. had its charitable status revoked, effective May 4, 2013. A CRA audit of the organization found that the organization failed to maintain adequate books and records to substantiate its reported revenue and expenditures, as well as to support its charitable activities. The audit also revealed that the organization's resources were not devoted strictly to charitable activities and were used to confer undue benefits on a director and his family. The organization was found to have participated in a series of improper investments with corporations owned and operated by one of its directors.

For more information, see online at: <http://www.cra-arc.gc.ca/nwsrm/rlss/2013/m05/nr130503-eng.html>

CRA Convictions

Mr. Imad Kutum, a Mississauga chartered accountant, pled guilty in the Ontario Court of Justice to one count of fraud over \$5,000 under the *Criminal Code* and was sentenced to two years in jail and fined \$100,000 for participation in a tax fraud scheme. A CRA investigation discovered that for the 2003 to 2008 tax years Mr. Kutum prepared income tax returns for 487 of his clients in which false charitable

donation claims, supported by fraudulent charity receipts, were included. These claims totaled \$3,674,000, which reduced the amount of federal taxes owed by \$1,045,111.

For more information, see online at: <http://www.cra-arc.gc.ca/nwsrm/cnvctns/on/on130506-eng.html>

Mr. Dele Afolabi, operator of Abundant Grace Investments (also known as Abundance Grace Investment), a provider of tax preparation services, financial planning and accounting related services, pled guilty in the Ontario Court of Justice to one count of tax evasion. Mr. Afolabi was sentenced to a six-month conditional sentence of house arrest, and a fine of \$10,000. A CRA investigation discovered that Mr. Afolabi prepared 59 income tax returns for clients for the 2006 to 2008 tax years in which false charitable donation claims, supported by fraudulent charity receipts, were included. The claims totaled \$373,364 which reduced the amount of federal taxes owed by \$104,542.

For more information, see online at: <http://www.cra-arc.gc.ca/nwsrm/cnvctns/on/on130506b-eng.html>

Charities Program Update

The Charities Directorate indicates on its website that it is continuing its commitment to enhanced external communications with the publication of the *Charities Program Update*. The Directorate plans for the *Update* to be an informal yet informative method for it to communicate with the charitable sector and those who have an interest in it. The *Update* will be produced periodically, and posted on the Charities and Giving website as well as distributed through the Charities and Giving electronic mailing list. The Directorate plans on making itself more transparent and accountable by sharing information about the Charities Directorate's programs and activities, highlighting the resources that are available to both charities and donors, and presenting some of the Directorate's analyses and statistical data.

For more information, see online at: http://www.cra-arc.gc.ca/chrts-gvng/chrts/bt/chrtsprgrm_pdt-eng.html.

Federal Legislation Update

Terrance S. Carter.

A number of important Federal government legislative measures over the last month continue to have an impact on the charity and not-for-profit sector. A brief update on some of these measures is set-out below:

Bill C-458, the *National Charities Week Act*

Bill C-458, *National Charities Week Act* received second reading on May 29, 2013. If passed, the Bill would make the last week of February each year “National Charities Week.” The Bill would also amend the *Income Tax Act* to extend the deadline for people for people claiming charitable gifts for tax purposes by 60 days from year end to coincide with the deadline for RRSP contributions.

For more information on the Bill, see the November/December 2012 *Charity Law Update*:
<http://www.carters.ca/pub/update/charity/12/novdec12.pdf>

The Bill’s status can be monitored at:

<http://www.parl.gc.ca/LegisInfo/BillDetails.aspx?Language=E&Mode=1&billId=5794262>

Bill S-7, *Combating Terrorism Act*

Bill S-7, *Combating Terrorism Act* received Royal Assent on May 24, 2013. Although the Act does not target charities and not-for-profits directly, it does have the potential to impact those organizations that work in conflict areas abroad.

For more information on the Act, see Sean S. Carter’s analysis in this *Charity Law Update*.

The Bill is available online at:

<http://www.parl.gc.ca/LegisInfo/BillDetails.aspx?Language=E&Mode=1&billId=5385776>

Bill C-48, *Technical Tax Amendments Act 2012*

On May 29, 2013, Bill C-48, *Technical Tax Amendments Act 2012* received third reading in the House of Commons and first reading in the Senate. The Bill includes amendments to the *Income Tax Act* that would affect split receipting.

More analysis of the proposed amendments can be found in the October 2012, *Charity Law Update*:
<http://www.carters.ca/pub/update/charity/12/oct12.pdf>.

The Bill and the transcript from the May 28, 2013 House of Commons debate of the Bill are available online at: <http://www.parl.gc.ca/LegisInfo/BillDetails.aspx?Language=E&Mode=1&billId=5839600>.

Bill S-14, *Fighting Foreign Corruption Act*

Bill S-14, *Fighting Foreign Corruption Act* is currently undergoing second reading in the House of Commons, with the debate at second reading having begun on May 24, 2013. While commendable in principle, the Bill has the potential to inhibit charities and not-for-profits in their ability to deliver humanitarian aid in foreign countries.

More information on how humanitarian aid could be affected by the Bill is available in the February 2013, Charity Law Update: <http://www.carters.ca/pub/update/charity/13/feb13.pdf>.

The Bill and the recent debate of the Bill can be accessed online at:

<http://www.parl.gc.ca/LegisInfo/BillDetails.aspx?Language=E&Mode=1&Bill=S14&Parl=41&Ses=1>.

Federal Court Of Appeal Decision in Prescient

Karen J. Cooper in *Charity Law Bulletin* No. 313, May 30, 2013.

The Federal Court of Appeal recently released its decision in *Prescient Foundation v. Minister of National Revenue*, an appeal by Prescient Foundation (the “Foundation”) of the revocation of its charitable registration by the Minister. This decision is significant for the charitable sector as the Federal Court of Appeal addressed the long-standing inconsistencies between Canada Revenue Agency (“CRA”) policy and applicable legislation on the issue of gifts to foreign charities and the reasonableness of revocation for inadequate books and records in the face of a “vague” legislation provision. This *Charity Law Bulletin* provides an overview of this important decision.

Read More:

[PDF] <http://www.carters.ca/pub/bulletin/charity/2013/chylb313.pdf>

[WEB] <http://www.carters.ca/pub/bulletin/charity/2013/chylb313.htm>

Ontario Government Releases Plain-Language Guide to ONCA

Theresa L.M. Man.

Ontario’s Ministry of Consumer Services released its plain-language *Guide to the Not-for-Profit Corporations Act, 2010*, which provides basic information on the Ontario *Not-for-Profit Corporations Act, 2010* (“ONCA”). It is intended for members, directors, officers, administrators and others who support organizations that are thinking of incorporating as a not-for-profit. It is also intended for existing corporations incorporated under Part III of the *Corporations Act* to know more about what has changed.

The Guide uses primarily a question and answer format and includes sections on new features of the ONCA, definitions, incorporation, directors and officers, members, charitable corporations and public benefit corporations. The Guide is not intended as legal advice, nor is it a complete statement of the law governing not-for-profit corporations. Furthermore, the Guide is not a comprehensive overview of the ONCA and recommends that readers seek appropriate legal or other advice on the ONCA, rules related to charitable corporations or any related financial or taxation issues.

The Guide is available online at: <http://www.sse.gov.on.ca/mcs/en/Pages/onca7.aspx>.

Registration of Low-Cost Housing Residences as Qualified Donees

Terrance S. Carter and Ryan M. Prendergast in *Charity Law Bulletin* No. 311, May 30, 2013.

In a CRA Views dated March 18, 2013, the Income Tax Rulings Directorate responded to a request from the Charities Directorate for assistance in developing an application for corporations that are a housing corporation resident in Canada and exempt from tax because of paragraph 149(1)(i) of the *Income Tax Act* (Canada) (“low-cost housing corporations”) for registration as a qualified donee. This request resulted from Budget 2011, which proposed amendments to the *Income Tax Act* (Canada) concerning the regulatory regime for certain types of qualified donees. Effective January 1, 2012, CRA was required to maintain a list of low-cost housing corporations and create a registration process for them as qualified donees.

This *Charity Law Bulletin* provides an overview of the definition for low-costing housing corporations as set out in the CRA Views, together with the proposed application processes recommended to the Charities Directorate by Rulings.

Read More:

[PDF] <http://www.carters.ca/pub/bulletin/charity/2013/chylb311.pdf>

[WEB] <http://www.carters.ca/pub/bulletin/charity/2013/chylb311.htm>

Donation Tax Credits Denied for Gifts in Kind Unsupported by Records

Karen J. Cooper.

The Tax Court of Canada recently released its decision in *Ehiozomwangie, F. v. The Queen*, (2013 TCC 145). This case concerned an appeal by a taxpayer of the Minister of National Revenue’s denial of charitable donation tax credits.

In 2006, Mr. Ehiozomwangie claimed to have made cash and in kind donations totalling \$10,198 to several different charities. Mr. Ehiozomwangie claimed donations in the amounts of \$3,425 and \$4,220 to two different charities for “gifts in kind” of clothing, toiletries, food products, fabric, computer equipment, and furniture. He also claimed \$2,280 in cash donations to his church. In all three cases, Mr. Ehiozomwangie was unable to provide independent support that he made such donations and all receipts were determined by CRA to be insufficient. For the “gifts in kind” Mr. Ehiozomwangie was unable to provide evidence in regards to the fair market value of the items given, a requirement under the Act.

As a result, except for a donation of \$165 that was conceded by the Minister, all other claims were disallowed by the Court. The Court held that Mr. Ehiozomwangie did not meet the onus required by law

as he did not produce verifiable records to support his alleged donations. The Court further stated that it did not accept the evidence he did produce and found that he was “vague and imprecise” when regarding the details of his donations. Further, the charitable receipts he provided lacked the prescribed information required under the Act, thereby making them invalid. However, even if the receipts had been valid, the Court stated that it would not have accepted his evidence due to the lack of independent corroboration.

For more information, see online at: <http://canlii.ca/t/xf28>.

The Importance of Board Review of T3010 Before Filing

Terrance S. Carter.

Recognising that registered charities are required to file their annual T3010 *Registered Charity Information Return* with the Canada Revenue Agency (CRA) within six months of their financial year-end, charities that have December 31 financial year-ends will be soon hitting their six-month filing deadline on June 30. With this in mind, directors are reminded that they need to carefully review their T3010 prior to filing it with CRA.

There are at least three reasons why it is important for directors to review the T3010 before filing. First, Section E of the T3010 requires that the directors authorize a director/trustee or like official to certify, on behalf of the charity, that the information given in the T3010, on the accompanying basic information sheet and in any attachment is correct, complete and current, to the best of that person’s knowledge. The board of directors of a charity would not want to authorize anyone to make such a certification unless the board had taken the time to review whether the information provided was in fact correct, complete and current. Second, Budget 2012 amended section 188.2 of the *Income Tax Act* to provide CRA with new intermediate sanctions, including in subsection 188.2(2.1) the ability to suspend a charity’s tax-receipting privileges if the charity’s T3010 fails to report information that is required to be included in the return.. Third, CRA makes the T3010s of Canadian charities publicly available through its online Charities Listings. As such, any errors in a charity’s T3010 can serve to misinform not only CRA with regards to possible future audits, but also donors, supporters, volunteers, the media, as well as the public at large.

For these reasons, directors of charities should be carefully reviewing the charity’s T3010 before filing it with CRA. Directors of large or more complex charities may also wish to have their legal counsel

review their T3010 before it is approved by the board as part of a more comprehensive due diligence review.

The T3010 form is available online at: <http://www.cra-arc.gc.ca/E/pbg/tf/t3010/t3010-13e.pdf>

Federal Court of Appeal Refuses to Delay Revocation of Charity

Karen J. Cooper.

The Federal Court of Appeal, in *Trinity Global Support Foundation v. Minister of National Revenue* (2013 FCA 109), recently denied an application by Trinity Global Support Foundation (“Trinity”) for an order to delay the publication of CRA’s notice of intention to revoke Trinity’s charitable registration. Although the Minister conceded that Trinity had an arguable case against the revocation, the Court held that Trinity did not satisfy the balance of the three-part test for granting stays and injunctions.

Trinity argued that the revocation would cause it irreparable harm as Trinity would “collect fewer donations from fewer donors and thereby lose revenue”. Trinity also argued that clients of the organization would be seriously impacted if Trinity was unable to continue to fund their charitable activities. The Court found the evidence submitted in respect of these arguments did not reflect this and did not constitute “compelling evidence of irreparable harm” to the organization. Also, the Court noted that from the evidence that “the reputation of the Foundation has already been subject to intense public scrutiny for reasons distinct from the notice of intention to revoke” and there was “no basis upon which to conclude that any possible further harm to the Foundation's reputation will be such as to amount to irreparable harm.” The Court did not consider the balance of convenience element of the test; however it did note that serious allegations had been raised in CRA’s proposed revocation. The Court found that Trinity’s own evidence showed that they had been “engaged in fundraising activities using tax shelter arrangements” and as a result the Court determined that the public interest in the Minister protecting the integrity of the charitable sector outweighed Trinity’s interest in staying revocation.

As a result, Trinity Global Support Foundation had its charitable status revoked by CRA, effective May 4, 2013.

For more information, see online: <http://canlii.ca/t/fx5lz>

For more information on the revocation, see online: <http://www.cra-arc.gc.ca/nwsrm/rlss/2013/m05/nr130503b-eng.html>

An Overview of CRA's Community Economic Development Guidance, Including Program Related Investments

Presented by Theresa L.M. Man at the National Charity Law Symposium hosted by the Canadian and Ontario Bar Associations in Toronto, Ontario, on May 10, 2013.

On July 26, 2012, Canada Revenue Agency (CRA) released Guidance CG-014, *Community Economic Development Activities and Charitable Registration* (the Guidance). The Guidance replaces Guide RC4143, *Registered Charities: Community Economic Development Programs*, which had been available since December 23, 1999 (Former Guidance). The Former Guidance originated from a conference organized by the Muttart Foundation in October 1997. The Former Guidance states that community economic development (CED) is an evolving field, which it is. After fourteen years, this policy has now finally been updated.

The Guidance now gives charities more flexibility in conducting innovative programs aimed at improving economic opportunities and social conditions. It provides parameters in which registered charities may conduct CED activities that “improv[e] economic opportunities and social conditions of an identified community.” The Guidance is a welcome improvement over the Former Guidance, expanding the types of CED activities that charities may engage in, especially in the area of program-related investments. This paper reviews key features of the Guidance, noting the restraints placed on various forms of CED activities identified in the Guidance, and how the new guidelines differ from the guidelines contained in the Former Guidance.

Read More:

[PDF] <http://www.carters.ca/pub/article/charity/2013/tlm0510.pdf>

Federal Government Releases Report On Social Financing

Terrance S. Carter in *Charity Law Bulletin* No. 312, May 30, 2013.

The Federal Government has released its report on social financing, which aims to unlock new sources of capital and change the way governments, business, not-for-profits, charities and foundations work together to improve social and economic outcomes for Canadians. Released on May 6, 2013 by The Hon. Diane Finley, Minister of Human Resources and Skills Development, *Harnessing the Power of Social Finance* (“the Report”) documents the responses that the Federal Government received from its *National Call for Concepts for Social Finance* (“Call for Concepts”) in November, 2012. This *Charity Law Bulletin* summarizes the Report, including a definition of social financing, a description of certain social financing tools, an overview of social financing initiatives around the world and in Canada,

details on the *Call for Concepts* and the response by Canadians, and the Federal Government's plan moving forward.

Read More:

[PDF] <http://www.carters.ca/pub/bulletin/charity/2013/chylb312.pdf>

[WEB] <http://www.carters.ca/pub/bulletin/charity/2013/chylb312.htm>

Drinking and Driving Employee Loses Job

Barry W. Kwasniewski in *Charity Law Bulletin* No. 310, May 28, 2013.

The dangers of drinking and driving are well known. When an employee drinks and drives on the job, it also becomes a workplace issue. Not only does drinking and driving present a hazard to the employee and those around him, it is also a significant liability issue for an employer, including charities and not-for-profits, especially if a work vehicle is being operated. The recent decision of the Ontario Superior Court of Justice in *Dziecielski v. Lighting Dimensions Inc.*, 2012 ONSC 1877, has confirmed that an employee may be dismissed for drinking and driving, even if the employee had no prior disciplinary issues. This *Charity Law Bulletin* discusses this decision and analyzes how it may affect Ontario employers.

Read More:

[PDF] <http://www.carters.ca/pub/bulletin/charity/2013/chylb310.pdf>

[WEB] <http://www.carters.ca/pub/bulletin/charity/2013/chylb310.htm>

Foreign Activities Focus of New Terrorism Law Allowing Preventative Detention

Sean S. Carter.

On May 24, 2013, Bill S-7, with the short title of the *Combating Terrorism Act* (S.C. 2013, c.9), received Royal Assent and came into force. This omnibus legislation both revives some of the sunsetted and most controversial provisions of the 2001 *Anti-terrorism Act* and creates new terrorism provisions under the *Criminal Code and other Acts*. For a five-year period, the *Combating Terrorism Act* reinstates preventive detentions and investigative hearings. As well, the new terrorism provisions involve, among others: targeting foreign travel (an individual may be guilty of an offence for attempting to leave the country with an intent to commit an act of terrorism); acts committed in foreign countries (an individual may now be prosecuted in Canada for high-jacking an aircraft or endangering the safety of a plane or airport in a foreign country); facilitating terrorism in foreign countries (an individual could be prosecuted for providing material support to a terrorist group in a foreign country, e.g. providing

medical assistance or basic necessities to an individual who later is revealed to be involved with a terrorist group).

Since 2007, the government has repeatedly attempted to revive the previously sunsetted provisions. A discussion as to why charities and non-profit organizations should be aware of these provisions is available in the following publication, *Charities and the Anti-terrorism/Money Laundering Regime* (2011) available at <http://www.carters.ca/pub/article/charity/2011/tsc1006.pdf>. The new provisions highlight the government's renewed focus on the foreign activities of Canadian individuals and corporations (including charities and non-profits). The global network of anti-terrorism legislation, international treaties, and intergovernmental information sharing is robust, burgeoning and well-established. In light of this network and the far-reaching new provisions of the *Combating Terrorism Act*, organizations that have international partners and foreign operations must establish effective due diligence procedures to take into account the applicable foreign and domestic legislation.

First Charges Laid Under *Lobbying Act*

Nancy E. Claridge.

The RCMP have laid the first charges under the *Lobbying Act* (Canada) against Andrew Skaling, alleging he breached section 14(1) of the Act by lobbying public office holders without first registering with the Commissioner of Lobbying. Mr. Skaling had been contracted by the Canadian Network for Respiratory Care (CNRC) to assist in advocacy activities and government action. The charges have yet to be proven in court and the CNRC is not accused of doing anything wrong, (in fact, it was the CNRC that first reported suspicions regarding Mr. Skaling's lobbying activities to the Commissioner of Lobbying). If convicted, Mr. Skaling could face on summary conviction a fine up to \$50,000 or to imprisonment for a term up to six months or both, or on proceedings by way of indictment to a fine up to \$200,000 or to imprisonment for up to two years or both. A two-year lobbying ban can also be imposed by the Commissioner of Lobbying

The charges serve as a reminder to charities and not-for-profit organizations to be mindful of their obligations under the Lobbying Act, whether they employ in-house lobbyists or engage consultant lobbyists. The Act has broad application and limited exceptions.

The Act came into force September 30, 1989, recognizing that free and open access to government is an important matter of public interest. The Act is intended to bring transparency to the process, enabling the public to know who is lobbying the government.

The *Lobbying Act* is available online at: [http:// laws.justice.gc.ca/ eng/ acts/ L-12.4/](http://laws.justice.gc.ca/eng/acts/L-12.4/).

For more information on charities and lobbying, see *Charity Law Bulletin* No. 147, available online at: [http:// www.carters.ca/ pub/ bulletin/ charity/ 2008/ chylb147.htm](http://www.carters.ca/pub/bulletin/charity/2008/chylb147.htm).

IN THE PRESS

Protect yourself from extortionists as new domains multiply by Colin J. Thurston.

Hilborn eNews, May 16, 2013.

[Link] <http://charityinfo.ca/articles/Protect-yourself-from-extortionists-as-new-domains-multiply>

Terminating Probationary Employees by Barry W. Kwasniewski was included in this weekly digest.

Linux Systems Smart Alert - Canada, April 30, 2013.

[Link] http://ca.linexsystems.com/contents/transit/40689717?&publish_id=373507

CRA releases new T3010(13) by Terrance S. Carter.

Charity Talk, Canadian Bar Association, May 2013.

[Link] http://www.cba.org/CBA/sections_charities/newsletters2013/cra.aspx

RECENT EVENTS AND PRESENTATIONS

Imagine Canada's Charity Tax Tools Webinar on May 7, 2013, was a presentation by Theresa L.M. Man on "Working With the CNCA – Tough Questions."

[Webinar] https://docs.google.com/a/imaginecanada.ca/file/d/0B_Y0ygc_-I1RXBsdWU4NWJMUGM/edit

[Handout] http://charitytax.imaginecanada.ca/files/charitytax/imce/docs/cnca%20tough%20issues_final.pdf

2013 National Charity Law Symposium hosted by the Canadian and Ontario Bar Associations included a presentation by Theresa L.M. Man entitled "An Overview of CRA's Community Economic Development Guidance, Including Program Related Investments" on May 10, 2013.

[Web] <http://www.carters.ca/pub/seminar/charity/2013/tlm0510.htm>

[PDF] <http://www.carters.ca/pub/seminar/charity/2013/tlm0510.pdf>

[Paper] <http://www.carters.ca/pub/article/charity/2013/tlm0510.pdf>

Ontario Hospital Association's Workshop for Foundation Boards included Terrance S. Carter in a panel discussion entitled "Strengthening Foundation Governance: Current Issues, Challenges and Solutions" on May 27, 2013.

Materials will be available soon at <http://www.carters.ca>

Canadian Financial Administrators Conference included the following presentations by Terrance S. Carter and Barry W. Kwasniewski on May 29, 2013.

"Basic Corporate Compliance Issues for Diocesan Corporations,"

"Foreign Activities: How to Avoid Problems with CRA,"

"From Hiring to Firing: The Church as Employer," and

"Fiduciary Duties Relating to Charitable Property".

UPCOMING EVENTS AND PRESENTATIONS

NonProfit Centers Steering Committee being held in Denver, Colorado, will include Theresa L.M. Man in a panel discussion entitled "Canadian Rules: Legal Structures, Taxation, and Financing" on June 4, 2013.

Imagine Canada's Charity Tax Tools Webinar on June 4, 2013, will be a presentation by Karen J. Cooper entitled "Update on Maintaining NPO Status - Revisited."

Information available at <http://www.imaginecanada.ca/civicism/event/info?reset=1&id=162>.

Healthcare Philanthropy: Check-Up 2013 hosted by Fasken Martineau and Carters on June 11, 2013, will include the following presentations:

"Considerations in Drafting Donor Restricted Gifts" by Terrance S. Carter;

"Essential Charity Law Update" by M. Elena Hoffstein of Fasken Martineau;

"Thorny Issues Arising from the ONCA/CNCA" by Theresa L.M. Man; and

"Gifts by Wills" by Laura West of Fasken Martineau.

Details and registration at <http://www.fasken.com/en/check-up-2013/>.

York Region Community Investment 2013 Professional Development Curriculum on June 21, 2013, will include a presentation by Terrance S. Carter entitled "How to Get Ready for the New Ontario *Not-for-Profit Corporations Act, 2010*."

CONTRIBUTORS

Editor: Terrance S. Carter
Assistant Editor: Nancy E. Claridge



Dean E. Blachford – Mr. Blachford graduated from McGill University in 2012 with degrees in civil and common law. During his studies, Dean coordinated McGill's High School Outreach Program which provides legal and civic education to underprivileged youth. He also proudly served on the board of directors for Montreal's Mile End Community Mission. Prior to his legal studies, he spent two years teaching grade four in Inukjuak, Nunavik. Before leaving the North, he co-founded a summer program, called Proud Reunions, for children and youth in the region. Mr. Blachford continues to oversee the program, which has affected hundreds of young people.



Tanya L. Carlton – Ms. Carlton graduated from the University of Ottawa, Faculty of Law in 2011. Prior to attending law school, Tanya earned a B.Sc. (Hons.) in Biochemistry from Bishops University and a B.Ed. from the University of Western Ontario. After teaching high school math and chemistry for several years, she took a hiatus and started a family. Throughout this time, she maintained her status as an Ontario Certified Teacher and served as an elected Municipal Councillor. Before articling with Carters, Ms. Carlton gained legal experience during the summers as a research assistant for several Ottawa-based teaching lawyers.



Sean S. Carter – Called to the Ontario Bar in 2009, Sean practices general civil, commercial and charity related litigation. Formerly an associate at Fasken Martineau DuMoulin LLP, Sean has experience in matters relating to human rights and charter applications, international arbitrations, quasi-criminal and regulatory matters, proceedings against public authorities and the enforcement of foreign judgments. Sean also gained valuable experience as a research assistant at Carters, including for publications in *The International Journal of Not-for-Profit Law*, *The Lawyers Weekly*, *Charity Law Bulletin* and the *Anti-Terrorism and Charity Law Alert*.



Terrance S. Carter – Managing Partner of Carters, Mr. Carter practices in the area of charity and not-for-profit law, is counsel to Fasken Martineau DuMoulin LLP on charitable matters, is a member of the Technical Issues Group of Canada Revenue Agency's (CRA) Charities Directorate representing the Canadian Bar Association (CBA), a past member of CRA's Charity Advisory Committee, Past Chair of the CBA National Charities and Not-for-Profit Section, is recognized as a leading expert by *Lexpert* and *The Best Lawyers in Canada*, is consulting editor of *Charities Legislation and Commentary* (LexisNexis, 2013), and editor of www.charitylaw.ca, www.churchlaw.ca and www.antiterrorismlaw.ca.



Nancy E. Claridge – Called to the Ontario Bar in 2006, Ms. Claridge is a partner with Carters practicing in the areas of charity, anti-terrorism, real estate, corporate and commercial law, and wills and estates, in addition to being the firm's research lawyer and assistant editor of *Charity Law Update*. After obtaining a Masters degree, she spent several years developing legal databases for LexisNexis Canada, before attending Osgoode Hall Law School where she was a Senior Editor of the *Osgoode Hall Law Journal*, Editor-in-Chief of the *Obiter Dicta* newspaper, and was awarded the Dean's Gold Key Award and Student Honour Award.



Karen J. Cooper – A partner with the firm, Ms. Cooper is recognized as a leading expert by *Lexpert* and *Best Lawyers* practicing charity and not-for-profit law with an emphasis on tax issues at Carters' Ottawa office, having formerly been a Senior Rulings Officer with the Income Tax Rulings Directorate of Canada Revenue Agency, as well as former counsel for the Department of Justice in tax litigation. Ms. Cooper also has considerable teaching experience, including as part-time professor at the University of Ottawa, Faculty of Common Law, and is a contributing author to *The Management of Charitable and Not-for-Profit Organizations in Canada* (LexisNexis Butterworths).



Barry W. Kwasniewski - Mr. Kwasniewski joined Carters' Ottawa office in October 2008 to practice in the areas of employment law, charity related litigation, and risk management. Called to the Ontario Bar in 1990, Barry has a wide range of litigation experience, including in commercial disputes, personal injury, long-term disability, employment, insurance defence, and professional liability. Barry is a volunteer lawyer at Reach Canada, is on the Board of directors of the Vista Centre, and has assisted in several United Way campaigns.



Theresa L.M. Man – A partner with Carters, Ms. Man practices charity and not-for-profit law and is recognized as a leading expert by *Lexpert* and *Best Lawyers*. She is an Executive Member of both the Charity and Not-for-Profit Sections of the Ontario Bar Association (OBA) and the Canadian Bar Association (CBA). In addition to being a frequent speaker at seminars hosted by Carters, the CBA and the OBA, Ms. Man has also written articles for numerous publications, including *The Lawyers Weekly*, *The Philanthropist*, *Planned Giving Pulse*, *International Journal of Civil Society Law*, *The Bottom Line*, *Canadian Fundraiser*, and *Charity Law Bulletin*.



Ryan Prendergast –Called to the Ontario Bar in 2010, Mr. Prendergast joined Carters to practice in the areas of charity and not-for-profit law, corporate and commercial law, and human rights law. A graduate of the University of Ottawa, Faculty of Law, Mr. Prendergast was a caseworker for the Criminal Division at the University of Ottawa Community Legal Aid Clinic, completed a research project for Ecology Ottawa on municipal by-laws, and worked for the Crown Attorney's Office in Toronto as a summer student. During his articles, he acquired experience in charity and not-for-profit law, and contributed to several *Charity Law Bulletins* and other publications.

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